

**Amendments to the Specification:**

Please replace the title as follows:

~~PRODUCTION PROCESS AND PRODUCTION SYSTEM OF MAGNETIC RECORDING~~  
~~MEDIUM~~  
MANUFACTURING METHOD AND MANUFACTURING APPARATUS OF  
MAGNETIC RECORDING MEDIUM

Please replace the paragraph beginning on page 13, line 10 to line 13, with the following rewritten paragraph:

The manufacturing apparatus of a magnetic recording medium according to any one of (10) to (15), wherein

both the surfaces of the object to be processed are simultaneously processed in all processing ~~steps~~devices.

Please replace the paragraph beginning on page 16, line 11 to line 14, with the following rewritten paragraph:

Fig. 21A is a side cross-sectional view schematically showing a formation process of the divided recording elements on a step portion in the peripheral portion by a conventional dry etching technique; ~~and~~

Please add the following new paragraphs after the paragraph ending on line 14 of page 16:

Fig. 21B is a side cross-sectional view schematically showing a step portion formed by the conventional dry etching technique when the amount of the re-deposited articles is large;

Fig. 21C is a side cross-sectional view schematically showing a step portion finally formed in the peripheral portion by the conventional dry etching technique;

Please replace the paragraph beginning on page 16, line 15 to line 18, with the following rewritten paragraph:

Fig. 22A is a side cross-sectional view schematically showing ~~an actual formation process of the divided recording elements being formed to have a tapered~~having an ideal shape in which its side surface stands approximately vertically; and by the conventional dry etching technique.

Please add the following new paragraph after the paragraph ending on line 18 of page 16:

Fig. 22B is a side cross-sectional view schematically showing an actual formation process of the divided recording elements being formed to have a tapered side surface by the conventional dry etching technique.

Please replace the paragraph beginning on page 39, line 10 to line 17, with the following rewritten paragraph:

In the present exemplary embodiment, the material for the continuous recording layer ~~20 the magnetic thin layer 16~~ is a CoCr alloy. However, the present invention is not limited thereto. The present invention can be applied to manufacturing of a magnetic recording medium including a divided recording layer made of another alloy containing an iron group element (Co, Fe (iron), or Ni) or formed by a multilayer structure of those elements, for example.